



State of Illinois
PROPERTY TAX APPEAL BOARD

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**Minutes of the
Property Tax Appeal Board Meeting
Held on March 10, 2015
Springfield, Illinois**

- 1. ROLL CALL:** Chairman Don Crist; Jim Bilotta; Kevin Freeman (via conference call); Mauro Glorioso; and Mickey Goral.

STAFF: Louis G. Apostol, JD, CAE, Executive Director & General Counsel;
Steve Waggoner, Chief Administrative Law Judge;
Dianne Lerman, Recording Secretary

Chairman Crist convened the meeting at 10:00 a.m.

Mr. Goral moved to allow Mr. Freeman to participate in the meeting via conference call.
Mr. Glorioso seconded the Motion and it carried 4-0.

- 2. Approval of the Board Minutes for the February 10, 2015 Meeting:**

Mr. Goral moved to approve the Board Minutes of February 10, 2015 as presented.
Chairman Crist seconded the Motion and it carried 4-0.

- 3. Adoption or Amendments to the Agenda:**

Mr. Glorioso moved to adopt the Agenda as presented. Chairman Crist seconded the Motion and it carried 4-0.

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

4. Executive Director's Report:

Mr. Apostol reported on the status of the FY15 budget and other operational issues at PTAB. He stated PTAB has expended 58.7% of its appropriation through February. He further stated he is working on additional budget reductions to assist in closing the State's projected \$1.6 billion dollar deficit. He also reported Qeyounia (Q) Robinson has been added to the clerical staff and Gary Farley has been approved as a 75-day staff member to assist in processing appeals.

Mr. Apostol reported on PTAB's FY16 appropriation request that was submitted to both CMS and OMB. He further reported he, and Chairman Crist, will present PTAB's budget appropriation before the Senate on March 10th and the House on March 11th. He also reported he is a member of the negotiating team that will work on the new AFSCME contract with meetings scheduled for March, April and May in Springfield, Peoria and Champaign.

Mr. Apostol reported on his meeting with the Governor's Cabinet on February 25th. The Governor introduced his new staff members who will work with agency directors to streamline operations in an effort to reduce the projected deficit.

Mr. Apostol presented an update on the progress of new IT initiatives, some of which are as follows:

- The DocuWare scanning system is up and running.
- Continue to streamline and automate the board close out process.
- Automated email generation to all counties for proposed electronic transfer of documents.
- Certified decisions now available on the website for easy downloading. 2,700 decisions were viewed in one week.

Mr. Apostol reported that PTAB continues to be current with all Governor's Office of Citizen Action inquiries and FOIA requests at this time.

Mr. Apostol reported he attended the all day Executive Ethics Seminar at the Loyola School of Law in Chicago on March 6th.

Mr. Apostol reminded the Board the next meeting will be in Des Plaines on Tuesday, April 14th at 10:00 a.m.

Mr. Bilotta moved to accept the Executive Director's Report. Mr. Glorioso seconded the Motion and it carried 5-0.

5. Discussion of Motions

- a. Corinne/Constantine Karagiannis: #13-30848-R-1 (Cook – Northfield)

Mr. Glorioso moved to grant a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- b. Orland Holdings, LLC: #12-34243-C-3 (Cook – Orland)

Mr. Glorioso moved to grant a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- c. John Walkosz: #13-29706-C-1 (Cook – Hyde Park)
Kevin Carter: #13-29708-C-1 (Cook – Hyde Park)

Mr. Glorioso moved to grant a final 60-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- d. Park Place Investments: #13-24985-I-2 (Cook – Lake View)
Strive Logistics LLC: #13-24990-C-2 (Cook – Lake View)

Mr. Glorioso moved to grant a final 75-day extension in each of the appeals listed above. Chairman Crist seconded the Motion and it carried 5-0.

- e. Christ Kantzavelos: #13-29167-C-1 (Cook – Leyden)
Dolores Kowalski: #13-29168-C-1 (Cook – Leyden)
Juan Prada: #13-29169-R-1 (Cook – W. Chicago)
Carlos Espin: #13-29170-C-1 (Cook – W. Chicago)
John Haleas: #13-29172-R-1 (Cook – W. Chicago)
Luis Martinez: #13-29173-R-1 (Cook – W. Chicago)
Carlos Espin: #13-29174-R-1 (Cook – W. Chicago)
Juan Prada: #13-29175-R-1 (Cook – W. Chicago)
Elias Sanchez: #13-20176-R-1 (Cook – W. Chicago)
Maria Prada: #13-29177-R-1 (Cook – W. Chicago)
Luis Martinez: #13-29212-C-1 (Cook – W. Chicago)

Mr. Freeman moved to grant a final 60-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- f. Redi Strip Co.: #13-03661-I-2 (DuPage)

Mr. Freeman moved to grant Intervenor, College of DuPage #502, Lake Park H.S.D. #108, Roselle Elementary S.D. #12, Roselle Library Dist., and Roselle Park Dist., a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- g. BASF Corporation: #13-00384-I-3 (Kankakee)

Mr. Freeman moved to grant Intervenor, City of Kankakee and Kankakee S.D. #111, a 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- h. Ingrid Peters: #13-23199-R-2 (Cook – N. Trier)

Mr. Freeman moved to grant Intervenor, New Trier H.S.D. #203, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- i. Gregory Yurovsky: #13-22225-R-2 (Cook – N. Trier)

Mr. Freeman moved to grant Intervenor, New Trier H.S.D. #203 and Glencoe S.D. #35, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- j. Howard Friend: #13-23526-R-2 (Cook – N. Trier)

Mr. Freeman moved to grant Intervenor, New Trier H.S.D. #203 and Glencoe S.D. #35, a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- k. LCI Prairie Stone, L.P.: #13-21934-C-3 (Cook – Barrington)
Cabela's: #13-23429-C-3 (Cook – Barrington)
Robert Bosch Rexroth Corporation: #13-23985-I-2 (Cook – Barrington)

Mr. Freeman moved to grant Intervenor, C.U.S.D. #300 a final 60-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- l. Helene Tiballi FL, LLP: #13-02470-C-3 (Kane)

Mr. Freeman moved to grant Intervenor, C.U.S.D. #300 a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- m. Kornerstone Properties, LLC: #13-23376-I-3 (Cook – Stickney)

Mr. Goral moved to grant Intervenor, Reavis H.S.D. #220 a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- n. First Midwest Bank: #13-22184-C-2 (Cook – Bremen)

Mr. Goral moved to grant Intervenor, Bremen C.H.S.D. #228, a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- o. Community Consolidated School District #93: #12-03891-I-3 (DuPage)

Mr. Glorioso moved to grant Intervenor (owner), 500 Kehoe, LLC a final 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- p. Charles McDonough: #09-36078-I-3 (Cook – Leyden)

Mr. Bilotta moved to grant Intervenors, City of Northlake, Leyden C.H.S.D. #212, Northlake Public Library Dist., and S.D. #87 a final 90-day extension. Chairman Crist seconded the Motion and it carried 5-0.

- q. Kmart #7289: #12-33054-C-2 (Cook – Bloom)

Mr. Goral moved to grant Intervenor, Bloom T.H.S.D. #206 a final 60-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- r. O'Hare Towers Investment Partners, LLC: #13-22188-C-3 (Cook – Maine)

Mr. Glorioso moved to grant Intervenor, Village of Rosemont a final 45-day extension. Mr. Bilotta seconded the Motion and it carried 5-0.

- s. Dynegy Midwest Generation, LLC: #12-01118-I-3 (Madison)

Mr. Bilotta moved to grant Intervenor, Alton C.U.S.D. #11, a 90-day extension. Chairman Crist seconded the Motion and it carried 5-0.

- t. Bre/Esa P. Portfolio, LLC: #13-04275-C-3 (St. Clair)

Mr. Goral moved to grant Intervenor, Central S.D. #104, a final 60-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- u. Illinois Valley Community College: #13-00014-I-3 (Putnam)

Mr. Bilotta moved to grant Intervenor (owner), Marquis Energy LLC, a 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- v. Marquardt Grade School District #15: #12-03868-I-3 (DuPage)

Mr. Bilotta moved to grant Intervenor (owner), 880 South Rohlwing Road LLC, a 60-day extension. Mr. Goral seconded the Motion and it carried 5-0.

- w. Community Consolidated School District #93: #12-03880-C-3 (DuPage)

Mr. Bilotta moved to grant Intervenor (owner) FMC Stratford Mall Members LLC, a final 90-day extension. Mr. Glorioso seconded the Motion and it carried 5-0.

- x. US Chicago BT, LLC Entity: #12-32282-C-3 (Cook - S. Chicago)
Twelve North Venture: #12-32290-C-3 (Cook – S. Chicago)
Kmart Corporation: #12-32637-C-3 (Cook – Jefferson)
Oriental Theater: #12-32769-C-3 (Cook – S. Chicago)
Loft Development Corporation: #12-32912-C-3 (Cook – W. Chicago)
IUOE Local 399: #12-33385-C-3 (Cook – S. Chicago)

Mr. Freeman moved to grant Intervenor, Chicago Board of Education (CBOE), a final 60-day extension in each of the appeals listed above. Mr. Bilotta seconded the Motion and it carried 5-0.

- y. Cedar State, LLC: #13-03250-C-3 (McHenry)

Mr. Bilotta moved to rescind default and accept the McHenry County Board of Review's Notes on Appeal. Chairman Crist seconded the Motion and it carried 5-0.

- z. Douglas Johnson: #11-04413-R-1 (Lake)

Mr. Bilotta moved to deny the request to reinstate appeal/rescind decision. Mr. Freeman seconded the Motion and it carried 5-0.

- aa. Tate Properties Trust: #13-01178-R-1 (Peoria)
Tate Properties Trust: #13-01179-R-1 (Peoria)
Tate Properties Trust: #13-01180-R-1 (Peoria)

Mr. Glorioso moved to reinstate each of the above listed appeals and write decisions based on the evidence. Mr. Bilotta seconded the Motion and it carried 5-0.

- bb. Parkland Condominium Association: #13-30330-R-1 (Cook – Hyde Park)

Mr. Bilotta moved to deny the request to reinstate. Mr. Goral seconded the Motion and it carried 5-0.

- cc. LaSalle Nat'l Bank 52072: #13-03301-R-2 (McHenry)

Mr. Freeman moved to reinstate the appeal and notify the BOR. Mr. Bilotta seconded the Motion and it carried 5-0.

- dd. Mirza A. Baig: #13-30212-C-1 (Cook – Thornton)

Mr. Bilotta moved to reinstate the appeal on both parcels and notify the BOR. Chairman Crist seconded the Motion and it carried 5-0.

- ee. Wayne Filosa: #13-29853-I-1 (Cook – Leyden)

Chairman Crist moved to reinstate the appeal and notify the BOR. Mr. Freeman seconded the Motion and it carried 5-0.

- ff. Rantoul Hospitality Inc.: #14-00022-C-1 (Champaign)
Thornton Oil Corporation: #14-00023-C-1 (Champaign)
Atkins Group: #14-00024-C-1 (Champaign)
Champaign One Properties: #14-00025-C-1 (Champaign)
Family Video Movie Club: #14-00026-C-1 (Champaign)
Family Video Movie Club: #14-00027-C-1 (Champaign)
Family Video Movie Club: #14-00028-C-1 (Champaign)
Family Video Movie Club: #14-00029-C-1 (Champaign)

Chairman Crist moved to reinstate appeals and grant a final 60-day extension in each of the appeals listed above. Mr. Goral seconded the Motion and it carried 5-0.

gg. Nancy Kinsella: #13-33671-R-1 (Cook – Thornton)

Mr. Bilotta moved to deny the request to reinstate. Mr. Freeman seconded the Motion and it carried 5-0.

hh. Nick Penesis: #08-26457-C-1 (Cook – Jefferson)

Mr. Glorioso moved to issue an amended decision applying correct level of assessment. Mr. Bilotta seconded the Motion and it carried 5-0.

ii. Fred Schwer Exelon Corporation: #11-05318-I-3 (DeWitt)

Mr. Goral moved to deny the Subpoena Duces Tecum and grant Intervenors a 60-day extension. Chairman Crist seconded the Motion and it carried 5-0.

jj. Wayne Swearingen: #13-04609-F-1 (Bureau)

Chairman Crist moved to deny the request to reinstate. Mr. Bilotta seconded the Motion and it carried 5-0.

6. Attachments

Decisions A- F and Z

As to Attachment A, Mr. Glorioso moved to approve the attachment as presented. Mr. Freeman seconded the Motion and it carried 5-0.

As to Attachment B, Mr. Goral moved to approve the attachment. Chairman Crist seconded the Motion and it carried 5-0.

As to Attachment C, Bilotta moved to approve the attachment. Freeman seconded the Motion and it carried 4-0 with Mr. Goral recusing.

As to Attachment D, Mr. Glorioso moved to approve the attachment. Mr. Bilotta seconded the Motion and it carried 4-0 with Mr. Freeman recusing.

As to Attachment E, Mr. Bilotta moved to approve the attachment. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Glorioso recusing.

As to Attachment F, Mr. Goral moved to approve the attachment. Chairman Crist seconded the Motion and it carried 4-0 with Mr. Bilotta recusing.

As to Attachment Z, Mr. Bilotta moved to approve the attachment. Mr. Goral seconded the Motion and it carried 5-0.

Workload Report

Mr. Apostol presented the Workload Report for information and review. This report reflects open appeals at the beginning of the year, new appeals added during the year, appeals closed during the year and appeals pending at the end of the year. He reported PTAB continues to make significant progress in closing a record number of appeals. He stated with adequate funding, PTAB should close approximately 25,000 appeals in FY15. This represents an approximate increase of 27% from last year and a 265% increase from FY02 with 18 less full-time staff. Chairman Crist and the Board of Directors congratulated Mr. Apostol, Mr. Waggoner and the PTAB staff for their excellent performance in processing and closing a record number of decisions in FY15 and to keep up the good work going forward.

7. Other Business

Mr. Glorioso informed the Board that Mr. Greg Lafakis, a well known and highly respected tax law practitioner, recently passed away. Mr. Glorioso acknowledged his excellent work before PTAB and other county assessment review boards in Illinois. Mr. Apostol also acknowledged Mr. Lafakis as a consummate professional who made significant contributions to the practice of property tax law and will be missed by many. The Board also expressed their appreciation for the good work Mr. Lafakis contributed to PTAB and the practice of law.

8. Adjournment

Mr. Freeman moved to adjourn the meeting at 11:10 a.m. Mr. Bilotta seconded the Motion and it carried 5-0.

Respectfully submitted,

Louis G. Apostol, JD, CAE
Executive Director & General Counsel

LGA/dl